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**DIRECTORATE OF AUDIT
GOVERNMENT OF N.C.T OF DELHI
4TH LEVEL, C-WING, DELHI SACHIVALAYA:NEW DELHI**

**AUDIT REPORT OF OFFICE OF INTEGRATED CHILD DEVELOPMENT SCHEME
(JWALA PURI PROJECT), JAT CHAUPAL, PEERA GARHI VILLAGE, DELHI FOR THE
PERIOD 2016-17 TO 2019-20**

INTRODUCTION

The Internal Audit Report on the accounts of Office of Integrated Child Development Scheme (Jwala Puri Project), Jat Chaupal, Peera Garhi Village, Delhi, **for the period 2016-17 to 2020-21** was conducted by the field Audit Party No. XIX comprising of Sh. Dinesh Kumar, IAO/AO, Sh. Suresh Kumar, AAO and Sh. Sandeep Kumar, ASO. The audit was conducted during 07 working days between 11.08.2021 to 19.08.2021.

AIMS AND OBJECTIVES



ICDS Jwala Puri project was introduced w.e.f. 2011. 93 anganwadi centers are running under this project for the below mention objectives.

1. Improve the nutritional and health status of children below the age of six years.
2. Lay the foundation for the proper psychological, physical and social.
3. Reduce the incidence of mortality, morbidity malnutrition and school dropouts.
4. Achieve effective coordinates of policy and implementation among various departments to promote child development.
5. Enhance the capability of the mother to look after the normal health and nutritional needs of child, through proper health and nutrition education.

H.O.D /H.O.O./ D.D.O's / CASHIERS

The following officers have served as HOO / DDO / Cashier during **2016-17 to 2020-21** :

S. No.	Name of the Officer	Period	
		From	To
HOO/DDO			
1.	Mrs. Geeta Rana	01.04.2016	10.10.2017
2.	Mrs. Krishna Chugh	11.11.2017	31.07.2018
3.	Mrs. Geeta Rana	01.08.2018	04.10.2019
4.	Sh. Dinesh Kumar Singh	05.10.2019	30.11.2020
5.	Mrs. Archana	01.12.2020	Till date
Cashier			
1	Neeraj Kumar	01.11.2016	22.02.2019
2.	Vacant	23.02.2019	15.09.2019
2.	Jayanti Purbey	16.09.2019	Till date

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Expenditure of the Department for the period

2016-17 to 2020-21

(Amount in Rs.)

Period	Budget Allotted	Expenditure
2016-17		
2017-18		Not provided
2018-19	9607432	8540260
2019-20	18391000	17519057
2020-21	19390350	18384786

Vacancy Statement of regular staff as on 31.03.2021 :

S. No.	Name of the post	No. of Sanctioned posts	Filled	Vacant
1.	Group-A	0	0	0
2.	Group-B	01	01	0
3.	Group-C	07	04	03
	Total	08	05	03

Statutory Audit

The Statutory audit of the Office of Integrated Child Development Scheme (Jwala Puri Project), Jat Chaupal, Peera Garhi Village, Delhi, has not been conducted till date by AG (Audit) Delhi.

Maintenance of Records:

The maintenance of record of the Office of Integrated Child Development Scheme (Jwala Puri Project), Jat Chaupal, Peera Garhi Village, Delhi for the period 2016-17 to 2020-21 was found satisfactory subject to the observations made in the Current Audit Report.

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PART - I

OLD AUDIT REPORT

S.No.	Period	Details of outstanding Paras			Outstanding Para Numbers
		Opening balance	Paras Settled	Para Settled Nos.	
1.	2011-16	02	01	02	01
	TOTAL	02	01	0	01

Details of Old Recoveries

S. No.	Period	Recovery of Para No.	Details of Recoveries [Amount in rupees]		
			Raised	Amount Recovered/ Regularized	Balance
01	2011-16	01	14000	0	14000
02	2011-16	02	300	300	0
Balance recovery to be made			14300	300	14000

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CURRENT REPORT

PART -II

PARA 1:- Excess payment of rent of AWCs under the ICDS Scheme amount to Rs.14000/-
(Audit Memo no. 09)


The rent of Anganwadi Centres under ICDS scheme was revised according to the norms specified vide office order no. 76(13)/(revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dated 07.05.15.

On test check of rent bills it has been observed that the rent paid for the following anganwadi centres are above the norms, detailed as under:-

AWC No.	Area/Facilities as per certificate	Rent paid (Rs.)	Rent as per norms (Rs.)	Period	Excess Amount (Rs.)
68	25 Sq. Yd with all facility	2000	1500	01/07/15 to 31.03.16(9M)	500 X 9= 4500
75	25 Sq. yd with all facilities	2000	1500	01/07/15 to 31.03.16(9M)	500 X 9= 4500
29	25 Sq. yd with all facilities	2000	1500	01/11/15 to 31.03.16(05M)	500 X 5= 2500
17	25 Sq. yd with all facilities	2000	1500	01/03/16 to 31.03.16(1M)	500 X 01= 500
44	25 Sq. yd with all facilities	2000	1500	01/12/15 to 31.03.16(4M)	500 X 04=2000
TOTAL					14000

It has also been observed that the ICDS Jwala Puri has made payment of rent on the basis of area of house but scrutiny of rent records reveals that the office has not taken any documentary proof of area of house i.e Rent agreement, copy of property documents etc. from the Owner of House to ascertain the actual area of Anganwadi.

Necessary steps should be taken to recover Rs.14,000/- at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level. Necessary steps should also be taken to rectify the shortcoming mentioned above.



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PARA 2 Less deduction of Rs. 300/- on account of UTGEIS
(Audit Memo no. 10)

During the course of test audit it was revealed that office has deducted UTGEIS subscription @ Rs.30/- for the grade pay Rs.4600/- instead of Rs.60/- in respect of Smt Savita, CDPO from May-2015 onwards. Less deduction has been made upto audit period 2015-16 as under:-

Month	Total month	Deduction made @ Rs.30/-	Deduction to be made @ Rs.60/-	Less deduction
May-15 to Feb.2016	10	300	600	300

Necessary steps should be taken to recover Rs.300/- at the earliest possible after due verification of records under intimation to audit. Other similar cases may be reviewed at your own level. Necessary steps should also be taken to rectify the shortcoming mentioned above

19/08/21
DINESH Kumar
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TEST AUDIT NOTES

TAN-1 Under Registration of beneficiaries.

(MEMO 08)

As per chapter IV of the manual of ICDS, the department's main aim is to provide supplementary nutrition, immunization, health check up and referral services to children below 6 years, pregnant women and nursing mother, non-formal pre-school education to children (3 to 6 years), nutrition and health education to women with reference to the target population of the project area. The door-to-door survey is to be conducted by the Aanganwadi Workers to identify and register the maximum number of beneficiaries from the targeted population of the project.

Scrutiny of the record and information provided by the ICDS regarding survey of population / registration thereof by the Aanganwadi Workers / Supervisors for the audit period 2011-12 to 2015-16 revealed that the number of beneficiaries registered with the Aanganwadis are far below than the beneficiaries identified, whose details are given below:-

Year	Average population	Number of beneficiaries identified	Number of beneficiaries registered	Shortfall in coverage
2011-12	69789	16060	14236	1824
2012-13	70227	14794	13235	1559
2013-14	71033	14231	12718	1513
2014-15	71648	14174	12909	1265
2015-16	72747	12397	9963	2434

It is clear from the above table that there has been shortfall in registration of identified beneficiaries to considerable extent during the years defeating the objective for which the scheme was conceptualized.

The department may look into the reasons for less registration with reference to number of beneficiaries surveyed / identified and for not taking follow up action in view of result of surveys.

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TAN 2 - Non Observation of Codal formalities.

(MEMO.11)

As per Rule 148 of GFR 2005 "A demand for goods should not be divided into small quantities to make piece meal purchases to avoid the necessity of obtaining the sanction of higher authority required with reference to the estimated value of the total demand"

While test audit of ICDS (Jwala Puri) it has been observed that during audit period the department/ ICDS has splitted the purchases of many consumable items in small quantity to avoid to take the permission from the higher authority, and the other Codal formalities as mentioned in Rule 145 and Rule 146 of GFR have also not been followed.

S.No.	CB Bill No	Date of Purchase	Name of Supplier	Particulars	Amount of Bill	Remarks
1.	88	11/03/2015	Kendriya Bhandar	Water Jug	14,419/-	
2.	89	12/03/2015	Kendriya Bhandar	Water jug/Misc. etc.	14,375/-	

Necessary steps may be taken to observe the above rules of GFR in future.

TAN 3: - Non Compliance of Hon'ble Supreme court of India

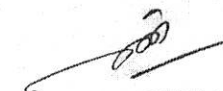
(MEMO.12)

"The Hon'ble Supreme court of India in its order dated 7th October 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) number 196 of 2001 had issued directions to all state Government/UT for supply of supplementary Nutrition/Supplement to the children, adolescent girls, pregnant and lactating women under ICDS scheme for three hundred days (300) in year."

In reference to the memo the following information has been provided to audit, in which it has been observed that during 2011-12 and 2015-16 the directions of Hon'ble supreme court has not been followed as per the detail given below:-

Sl. No.	Year	Number of days during which supplement given
01.	2011-2012	265
02.	2012-2013	284
03.	2013-2014	289
04.	2014-2015	280
05.	2015-2016	282

Department should take necessary steps/action to fulfill the objectives of the scheme and directions of the Hon'ble court.


(ASHOK KUMAR MEHAN)
IAO/AO, Audit party no. XXXV)

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Current Audit Report
2016-17 to 2020-21

During the course of current audit, 15 observation Memos were issued to the Office of Integrated Child Development Scheme (Jwala Puri Project), Jat Chaupal, Peera Garhi Village, Delhi for the period 2016-17 to 2020-21. One audit memo was settled on the basis of recovery made by the ICDS authority. Remaining 15 audit Memos have been converted into 05 Audit Paras and 09 TANs.

Details of Current Recovery:

S.No.	Memo No.	Details of Recoveries [amount in rupees]			Incorporated in Para No.
		Raised	Recovered on Spot	Balance	
1	01	5850		5850	PARA- 01
2	02	780	780	0	Settled
3	04	2365		2365	PARA- 02
4	11	742		742	PARA- 03
	Total	9737	780	8957	

Internal audit report has been prepared on the basis of information furnished and made available by the Office of Integrated Child Development Scheme (Jwala Puri Project), Jat Chaupal, Peera Garhi Village, Delhi for the period 2016-17 to 2020-21. The Directorate of Audit, GNCT of Delhi disclaims any responsibility for any misinformation and / non-information on the part of auditee.


(DINESH KUMAR)
INSPECTING AUDIT OFFICER
AUDIT PARTY NO. XIX



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PART-II
CURRENT AUDIT REPORT
(2016-17 to 2020-21)

PARA-01 Recovery of DGEHS Subscription of Rs.5850/-. (Audit Memo No. 01
Dated: 11.08.2020)

The DGEHS Subscription of the employees were revised w.e.f. 01.02.2017 vide Office Memorandum No. F. 25(III)/DGEHS/140/DHS/09/204078-204243 dated 02.05.2017 issued by Govt. of NCT of Delhi. While scrutiny of PBR of the ICDS (Jwalapuri Project) for the audit period 2017-18 to 2018-19, it is noticed that DGEHS Subscription has not been recovered from the staff as per the revised rates in accordance with the circular issued as above. As such amount indicated against her name may be recovered after due verification under intimation to audit :-

S. No	Name & Designation	Periods in months	No. of months	Deducted per month as per PBR	To be deducted per month	Amount to be recovered
	1	2	3	4	5	6
1.	Mrs. Vijay Yadav, CDPO	February, 2017 to July, 2018	18	325	650	5850
TOTAL RECOVERY TO BE MADE						5850 ✓

The department may recover Rs. 5850/- from the above official on account of short recovery of DGEHS after due verification of facts and figures under intimation to Audit.

PARA-02 Short ^{recovery} payment of Income Tax of amounting to Rs. 2365/-. (Audit Memo No. 04 Dated: 16.08.2021)

During the test check of Income Tax calculation sheets and pay bill register for the Audit period, it has been observed that Smt. Krishna Yadav, CDPO has short paid of income tax of Rs. 2365/-. Details of tax paid and tax due is as under:

Smt. Krishna Yadav, CDPO (2020-21)

Particulars	I.Tax calculation as per Office (amount in Rs.)	Observation as per Audit (amount in Rs.)
Gross Salary (A)	1339424	1339424
Less: Standard Deduction	50000	50000
Less : deduction u/s 80 C	150000	150000
Less : deduction u/s 80 D	7800	7800
Total Deduction (B)	207800	207800
Net Taxable Income (A-B)	1131620	1131620
I.Tax @ 5%	12500	12500
I.Tax @ 20%	100000	100000
I.Tax @ 30%	39485	39485
E. Cess	6079	6079

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Total Tax due	158065	158065
Tax paid by the employee	155700	155700
Recovery of Income Tax	2365	2365

The department may recover Rs. 2365/- from the above officials after due verification of facts and figures under intimation to Audit.

PARA-03 Over payment of Rent amounting to Rs. – 742/- in r/o Anganwari Centres. (Audit Memo No. 11 Dated: 18.08.2021)

During the test check of hiring of anganwari centers and payment of rent records, it has been observed that the following anganwari centers were shifted from the date mentioned against each and rent paid by ICDS authorities:-

Sr. No.	AWC No.	Monthly rent decided by ICDS	Date of Shifting of AWC	Period for which excess payment made by ICDS	Amount paid by ICDS for full month of May, 2017 (in Rs.)	Amount to be paid (in Rs.)	Recovery to be made (in Rs.)
1	3	Rs. 4000/- per month	06.05.2017	01.05.2017 to 05.05.2017	4000/-	3355	645
2	70	Rs. 3000/- per month	02.07.2018	01.07.2018	3000/-	2903	97
Total							742

ICDS authority may recover Rs. 742/- from the above landlords of Anganwari Centers after due verification of facts and figures under intimation to Audit. Similar type of other cases may also be got reviewed.

PARA-04 Irregularities in maintenance of Cash Book. (Audit Memo No. 13 Dated: 18.08.2021)

As per Rule 13 of Receipt & Payments Rules, it has been provided that the following instructions shall be observed by all Government officers who are required to (a) receive Government dues and handle cash or (b) perform the functions of drawing and disbursing officers (with or without cheque drawing powers), or both: —

- (i) All monetary transactions should be entered in the cash book as soon as they occur and attested by the Head of the Office in token of check.
- (ii) The cash book should be closed regularly and completely checked. The Head of the Office should verify the totalling of the cash book or have this done by

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some responsible subordinate other than the writer of the cash book and initial it as correct.

- (iii) At the end of each month, Head of the Office should verify the cash balance in the cash book and record a signed and dated certificate to that effect. In regard to any discrepancy noticed therein, the instructions contained in Section V of Chapter 2 of the General Financial Rules, 1963 should be followed. In case the verification of cash balance is not possible on the last working day of a month on account of disbursement of, monthly salary and allowances, it may be done on the first working day of the next month before making any transactions on that day.
- (iv) Entries made in the cash book regarding remittance of receipts to the accredited bank for credit into Government Account should be attested by the Head of Office after verifying them with reference to the bank's receipt recorded on the pay-in-slips or challans. When the credit appears in the receipt scroll from the bank, the actual date of realisation of the cheque or draft should be indicated by cheque drawing D.D.O.s against the original entry in the cash book so as to keep track of outstanding items.

However, on scrutiny of Cash book of ICDS (Jwala Puri Project), it has been observed that Cash Book for the period 01.08.2018 to 05.10.2019 has not been written by the DDO of ICDS Jwala Puri. In the absence of non- writing of cash book, it is difficult to ascertain the transactions took place during the above period.

HOO/DDO may explain the reasons for non-writing of cash book for the period 01.08.2018 to 05.10.2019 and further directed to take necessary action to write down the cash book incorporating all the transactions took placed during the above period under intimation to Audit.

PARA-05 Non-production of records.(Audit Memo No. 15 Dated: 19.08.2021)

Following records has not been produced for scrutiny of Audit:

1. Income Tax calculation sheets along with saving documents of officials for the audit period.
2. Pay bill register for the period 2016-17.

The above record may be produced before the next Audit.

Dr



(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XIX

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PART-III
(TEST AUDIT NOTE)

TAN-01 Non-procurement through GeM. (Audit Memo No. 03 dt 16.08.2020)

As per Rule 149 of GFR, 2017 and subsequent directions issued by the Finance (Accounts) Department, Govt. of NCT of Delhi vide OM No. F20/08/2017/866-873 dated 24-06-2017 read with OM Dated 24-08-2017, "The Procurement of Goods and Services by Ministries or Departments will be mandatory for Goods or Services available on GeM. The credentials of suppliers on GeM shall be certified by DGS&D. The procuring authorities will certify the reasonability of rates. The GeM portal shall be utilized by the Government buyers for direct on-line purchases as under."

However during test check /scrutiny of Bills/ records of ICDS (Jwalapuri Vihar), it has been observed that all the purchases are being made outside GeM without any justification available in records produced to audit in total violation of Govt. Guidelines.



Some of the cases where purchases have been made outside GeM are as under:

Sr. No.	Name of agency	Invoice No. & Date	Amount	Bill No. & Date	Amount of bill
1.	DCCWS Ltd	233449, 03.03.2018	24945	41, 23.03.2018	22945
2.	R.K. traders	17, 15.03.2018	18736	42, 23.03.2018	18736
3.	Yash Traders	455, 01.01.2018	14207	26, 03.02.2018	14207
4.	Yash Traders	121, 28.06.2018	8340	13, 09.07.2018	8340
5.	Yash Traders	219, 18.08.2018	8328	35, 05.12.2018	16603
6.	DCCWS Ltd	217, 30.08.2018	7519		
7.	Yash Traders	144, 10.06.2020	7179	11, 20.08.2020	25672
8.	DCCWS Ltd	102, 24.06.2020	18493		
9.	DCCWS Ltd	232, 03.07.2020	13671	25, 17.10.2020	13671
10.	DCCWS Ltd	233239, 19.02.2018	24977	354, 03.03.2018	43914
11.		233281, 19.02.2018	6584		
12.		233281, 19.02.2018	12353		

The HOO may ensure that the above instructions given in the OM Dated 24.06.2017 & 24.08.2017 are properly adhered to in future after due verification of facts and figure given above. Similar type of other cases may also be examined by the HOO at their own level and take necessary action accordingly.

TAN-02 Irregularities in hiring of premises of AWCs. (Audit Memo No. 05 Dated: 16.08.2020)

According to the office order no. 76(13)(Revised rate of rent)/DWCD/ICDS/2014-15/5163-282 dt. 7/5/15 and office order no. 76(525/DWCD/ICDS/hubCentre/17-18/21915-17 dated 24.12.2019 issued by department of WCD, a committee comprising of the concerned District Officer,

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CDPO, Zonal Executive engineer (Civil of PWD) and concerned supervisor to inspect the location and submit a certificate in respect of every shifted AWC on the prescribed format and certificate must be kept in a separate file in the office of the concerned ICDS Project.

On test check of certificates available in the file, it has been noticed that record/file is not maintained properly. Certificate have not been signed by the Committee Members as directed vide above letter dated 07.05.2015 and 24.12.2019. Applications related to hiring of AWCs have not been maintained i.e. all committee members have not signed the certificate, date of inspection is not mentioned in some cases whereas in some cases inspection has been conducted after shifting of AWC's which is completely irregular. However the ICDS authorities have made the payment of rent to the landlords of AWCs without completing the due process, which is irregular. Example of the some of the cases are as under:

S. No.	AWC No.	Address of the AWC	Area	Rent Amount	Date of Hiring of Property	Date of Inspection
1	28	A-668 JwalaPuri	18 Sq. ft.	Not mentioned	01.05.2016	Not mentioned
2	28	A-668 JwalaPuri	20 Sq. ft.	Not mentioned	01.08.2017	Not mentioned
3	22	R-675 JwalaPuri	22 Sq. ft.	Not mentioned	01.04.2019	01.04.2019
4	20	C-276 JwalaPuri	19 Sq. ft.	Not mentioned	01.11.2018	01.11.2018
5	20	C-301 JwalaPuri	20 Sq. ft.	Not mentioned	01.12.2017	07.12.2017
6	19	B-445 JwalaPuri	18 Sq. ft.	Not mentioned	01.06.2016	Not mentioned
7	16	R-189 JwalaPuri	26 Sq. ft.	Not mentioned	01.01.2018	01.01.2018
8	05	H.No.-21, Peeragarhi	48 Sq. ft.	Not mentioned	01.05.2019	01.05.2019
9	04	H.No.-40, Peeragarhi	38 Sq. ft.	Not mentioned	01.06.2019	01.06.2019
10	03	SRS-204, Peeragarhi	50 Sq. ft.	Not mentioned	06.05.2017	06.05.2017
11	86	RZ-28B, Laxmi park	45 Sq. ft.	Not mentioned	01.08.2019	Not mentioned
12	87	H-204, Nihal Vihar	28 Sq. ft.	Not mentioned	01.09.2017	Not mentioned
13	43	W-45, PVC Market, Jwalapuri	26 Sq. ft.	Not mentioned	01.12.2017	12.12.2017

Hence, HOO may explain the reason of the above irregularities and take necessary step to regularize all the rent certificates according to guidelines issued by the department after due verification of facts and figure. Similar other cases may also be examined by the HOO at their own level and take necessary action accordingly.

TAN-03 Non-compliance of order of Hon'ble Supreme Court of India. (Audit Memo No. 06 Dated: 17.08.2021)

As per clause 3 of the Agreement dated 17.06.2011 between department of Women & Child Development, GNCT and M/s Surya Charitable and welfare society in which it has been mentioned that "The Hon'ble Supreme Court of India in its order dated 7th October, 2004 in the case titled PUCL vs. Union of India and others in writ petition (Civil) No. 196/2001 had issued directions to all state Government / UT for supply of supplementary Nutrition / supplement to the children, adolescent girls,

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pregnant and lactating women under ICDS scheme for three hundred days (300 days) in a year.”

However, during the scrutiny of record provided by ICDS (JwalaPuri Project) for the audit period 2016-17 to 2019-20, it has been observed that the above directions of Hon'ble Supreme Court are not being followed as per the details given below:

Financial Year	No. of days during which SNP supplied to the beneficiaries
2016-17	258
2017-18	276
2018-19	283
2019-20	285

Necessary steps may be take to remove the above discrepancies under intimation to Audit.

TAN-04 Deficiency in paid Bills/vouchers. (Audit Memo No. 07 Dated: 17.08.2020)

According to the Instructions contained under rule 59 of the R& P Rules relating to affixing pay orders, defacing of stamps affixed on vouchers and manner of cancellation of vouchers —

- (1) Every voucher must bear a pay order signed or initiated by the responsible disbursing officer, specifying the amount payable both in words and figures. All pay orders must be signed by hand and in ink.
- (2) All paid vouchers must be stamped 'paid' or so cancelled that they cannot be used a second time. Stamps affixed to vouchers must also be cancelled so that they may not be used again.
- (3) All sub-vouchers to bills must be cancelled in such a manner that they cannot be subsequently used for presenting fraudulent claims or other fraudulent purposes.

But on scrutiny and test check of bills/vouchers it has been noticed that vouchers have not been stamped as paid and cancelled in accordance with the aforesaid instructions.

The HOO/DDO is therefore requested to follow the instructions as per R & P Rules cited above.

TAN-05 Improper maintenance of Pay Bill Registers. (Audit Memo No. 08 Dated: 17.08.2020)

During the test check of the PBR maintained by the ICDS (Jwala Puri), Jat Chaupal, Peera Garhi, for the Audit period 2016-17 to 2020-21 following irregularities have been noticed:-





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1. The mandatory page counting certificate is not recorded in the PBR's on the first page which is also required to be countersigned by the DDO concerned.
 2. The mandatory information/details of employees required to be recorded on the upper left side of each page in the PBR not found completely filled in any of the PBR's. Apart from name, other details like pay (Basic + Grade Pay), details of loan /advances/ refunds, instalment No., PAN No. etc. were also not found completely filled.
 3. Past information of employees who have been transferred into the unit (required to be entered from LPC) were not found recorded in the PBR. This information is required for calculation of Income Tax, GPF contribution etc. Also information about the employees who have been transferred out of the unit have not been recorded in the PBR and if recorded, not signed by the Competent Authority. Copy of LPC is also required to be appended with the respective page in the PBR.
 4. Monthly entries of Pay and allowances have not been entered properly in the PBRs and are not signed by the DDO.
 5. GAR-18 have also not been maintained.
 6. Index of employees has not been maintained in the PBR.

Necessary steps may be taken to remove the above discrepancies under intimation to Audit.

TAN-06 Physical Verification of Stock Register. (Audit Memo No. 09 Dated: 17.08.2020)

Scrutiny of stock registers maintained by the ICDS (Jwala Puri Project), it is observed that physical verification of Consumable & Non-consumable items was not done. Whereas as per GFR Rule, 213-

1) Physical verification of Fixed Assets: The inventory for fixed assets shall ordinarily be maintained at site. Fixed assets should be verified at least once in a year and the outcome of the verification recorded in the corresponding register. Discrepancies, if any, shall be promptly investigated and brought to account.

2) Verification of Consumables: A physical verification of all the consumable goods and materials should be undertaken at least once in a year and discrepancies, if any, shall be recorded in the stock register for appropriate action by the competent authority.

3) Procedure for Verification: (i) Verification shall always be made in the presence of the officer, responsible for the custody of the inventory being verified.

ii) A certificate of verification alongwith the findings shall be recorded in the stock register.

iii) Discrepancies, including, shortage, damages and unserviceable goods, if any, identified during verification, shall immediately be brought to the notice of the competent authority for taking appropriate action in accordance with provision given

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in Rule 33 to38 and Rule 214. Buffer Stock: Depending on the frequency of requirement.

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

TAN-07 Non - deduction of Income Tax on average basis. (Audit Memo No. 10 Dated: 18.08.2021)

As per Income Tax Act, Every employer should deduct income tax at source in monthly installments on the salaries disbursed by him, final adjustments being made from the last salary payable before the end of March. Further, any excess or deficit arising out of previous deduction can be adjusted by increasing or decreasing the amount of subsequent deductions during the same financial year.

During scrutiny of the record of audit period, it observed that tax not deducted on average basis and maximum amount of annual tax has been deducted in the last quarter/month.

HOO is advised to recover the Income Tax from the officials / officers of the school in proportion during a financial year.

TAN-08 Rush of expenditure. (Audit Memo No.12 Dated: 18.08.2020)

During the test Audit of reconciliation for the month of March, 2019, March, 2020 & March, 2021, the budget allocation & Actual expenditure for the above period in the following heads is as under:

Head of Account	Revised estimate	Expenditure during March	Total Expenditure	%age of expenditure in March
March, 2019				
2235-02-102-550001	346000	173700	204944	84.75%
2235-02-102-550013 O.E.	224000	110624	167899	65.89%
2235-02-102-290006 M.T.	30000	12475	12475	100%
2236-02-101-820050 SNP	7113000	4699094	6675297	70.40%
2236-027-89-940050 SNP	1526000	1295350	1295350	100%
March, 2020				
2235-02-102-55-00-13 Contingency OE	250000	101652	179108	56.75%
2236-027-89-940050 SNP	1400000	1275168	1275168	100%
March, 2021				
2236-027-89-940050 SNP	1700000	1697579	1697579	100%
2236-02-103-209850PMMVY	66350	66350	66350	100%
2236-02-101-820050 SNP	7430000	7420619	7420619	100%

It has been observed that heavy expenditure was booked during the month of March of above financial years in the above head of accounts. HOO/DDO is advised to incur the budget in proportionate in a financial year under intimation to Audit.

(Handwritten signatures and initials)

1/c

TAN-09 **Improper maintenance of Service Books.** (Audit Memo No. 14
Dated: 19.08.2021)

During the test check of Service Books, the following shortcomings have been observed :

(1) **Service Book to be shown to the official every year**

SR-202 stipulates that Service Book is required to be shown to the official every year and his signature obtained in token of his perusal. The Government servant will ensure that his services have duly been verified and certified as such, before affixing his signature. However, it has been observed that the Service Book was shown to none of the official as there was no signature of the official obtained in the Service Book.

(2) **Re-attestation of Bio-data**

The particulars of each Govt. servant at the first page of Service Book should be re-attested after every five years and fresh photograph should be appended and attested after every ten years. But it has not been followed in most of the cases.

(3) **Home Town**

As per SR 199, GIO (9), the declaration of home town submitted by the official under LTC Scheme is to be kept in Service Book. And this entry should be attested by Head of office. But it has not been followed in most of the cases.

(4) **Verification and communication of qualifying service after 18 years of service or 5 years before retirement :**

Further, as per rule 32 of CCS (pension) Rules. Verification of service of the government servant should be done on completion of 18 years of qualifying service or 5 years before the date of retirement whichever is earlier and a certificate be issued in the prescribed form no. 24 to the official/teacher concerned. The said certificate has not been found pasted in the Service Book of following teachers/officials after verification of service from the concerned PAO. Some cases are illustrated as under:-**Details of Staff whose retirement is within 5 years**

S. NO.	NAME OF THE OFFICER / OFFICIAL	DATE OF RETIREMENT
1	Smt Krishna yadav, CDPO	30.04.2023

Necessary steps be taken to remove the above discrepancies under intimation to Audit.

See.


(DINESH KUMAR)
Inspecting Audit Officer
Audit Party No. XIX